

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

Accounting Basis:

Cash
 Accrual

**SCHOOL DISTRICT BUDGET FORM *
July 1, 2010 - June 30, 2011**

Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)

Date of Amended Budget: 06/15/11
(MM/DD/YY)

District Name: Avon Unit School District 176

District RCDT No: 22-029-1760-26

Budget of Avon Unit School District 176, County of Fulton,
State of Illinois, for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011.

WHEREAS the Board of Education of Avon Unit School District 176,
County of Fulton, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 15th day of June, 20 11, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:
Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be

beginning July 1, 2010 and ending June 30, 2011.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 15th
day of June, 20 11 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

MEMBERS VOTING YEA:	MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 31, whichever comes first. Budgets are submitted to: www.isbe.net/sfms/budget/2011/budget.htm. The electronic version does not require member signatures.

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE July 1, 2010 ¹		1,476,801	170,031	20,832	239,552	12,890		785,497	36,393	156,768	
4	RECEIPTS/REVENUES											
5	LOCAL SOURCES	1000	1,003,660	222,275	92,585	45,818	90,524	0	19,793	97,012	16,293	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	662,114	0	0	109,655	0	0	0	0	0	
8	FEDERAL SOURCES	4000	189,811	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues		1,855,585	222,275	92,585	155,473	90,524	0	19,793	97,012	16,293	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	350,000									
11	Total Receipts/Revenues		2,205,585	222,275	92,585	155,473	90,524	0	19,793	97,012	16,293	
12	DISBURSEMENTS/EXPENDITURES											
13	INSTRUCTION	1000	1,567,950				26,050					
14	SUPPORT SERVICES	2000	727,982	370,075		181,800	74,540	0		120,500	280,000	
15	COMMUNITY SERVICES	3000	21,650	0		0	250					
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	117,232	0	0	0	0	0			0	
17	DEBT SERVICES	5000	0	0	92,482	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	100,000	2,000	0	25,000	0	0		0	0	
19	Total Direct Disbursements/Expenditures		2,534,814	372,075	92,482	206,800	100,840	0		120,500	280,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	350,000	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		2,884,814	372,075	92,482	206,800	100,840	0		120,500	280,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(679,229)	(149,800)	103	(51,327)	(10,316)	0	19,793	(23,488)	(263,707)	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment or Abatement of the Working Cash Fund	7110	0									
27	Transfer of Working Cash Fund Interest	7120										
28	Transfer Among Funds	7130										
29	Transfer of Interest	7140										
30	Transfer from Capital Projects Fund to O&M Fund	7150		0								
31	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
32	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ³ Proceeds to Debt Service Fund	7170			0							
33	SALE OF BONDS (7200)											
34	Principal on Bonds Sold ⁴	7210										
35	Premium on Bonds Sold	7220									400,000	
36	Accrued Interest on Bonds Sold	7230			1,266							
37	Sale or Compensation for Fixed Assets ⁵	7300										
38	Transfer to Debt Service to Pay Principal on Capital Leases	7400			0							
39	Transfer to Debt Service Fund to Pay Interest on Capital Leases	7500			0							
40	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
41	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
42	Transfer to Capital Projects Fund	7800						0				
43	ISBE Loan Proceeds	7900										
44	Other Sources Not Classified Elsewhere	7990										
45	Total Other Sources of Funds		0	0	1,266	0	0	0	0	0	400,000	
46	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund	8110										
50	Transfer of Working Cash Fund Interest	8120										
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										

BUDGET SUMMARY

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ³ and Int Proceeds to Debt Service Fund	8170										
56	Transfer to Debt Service Fund to Pay Principal on Capital Leases	8400										
57	Transfer to Debt Service Fund to Pay Interest on Capital Leases	8500										
58	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	8600										
59	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	8700										
60	Transfer to Capital Projects Fund	8800										
61	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
62	Other Uses Not Classified Elsewhere	8990										
63	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0	
64	Total Other Sources/Uses of Fund		0	0	1,266	0	0	0	0	0	400,000	
65	ESTIMATED ENDING FUND BALANCE June 30, 2011		797,572	20,231	22,201	188,225	2,574	0	805,290	12,905	293,061	
66	SUMMARY OF EXPENDITURES (by Major Object)											
67												
68	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
69	Object Name											
71	Salaries	100	1,660,720	124,725		121,800		0		0	0	1,907,245
72	Employee Benefits	200	274,665	16,000		2,500	100,840	0		0	0	394,005
73	Purchased Services	300	207,775	62,700	0	15,000		0		120,500	40,000	445,975
74	Supplies & Materials	400	145,509	119,800		42,500		0		0	0	307,809
75	Capital Outlay	500	29,395	46,850		0		0		0	240,000	316,245
76	Other Objects	600	216,750	2,000	92,482	25,000	0	0		0	0	336,232
77	Non-Capitalized Equipment	700	0	0		0		0		0	0	0
78	Termination Benefits	800	0	0		0						0
79	Total Expenditures		2,534,814	372,075	92,482	206,800	100,840	0		120,500	280,000	3,707,511

SUMMARY OF CASH TRANSACTIONS

	A	B	C	D	E	F	G	H	I	J	K
1	Description	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	BEGINNING CASH BALANCE ON HAND July 1, 2010 ⁷		1,441,578	170,031	20,832	239,552	12,890		785,497	36,393	156,768
4	Total Direct Receipts & Other Sources ⁸		1,855,585	222,275	93,851	155,473	90,524	0	19,793	97,012	416,293
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		1,855,585	222,275	93,851	155,473	90,524	0	19,793	97,012	416,293
12	Total Amount Available		3,297,163	392,306	114,683	395,025	103,414	0	805,290	133,405	573,061
13	Total Direct Disbursements & Other Uses ⁹		2,534,814	372,075	92,482	206,800	100,840	0	0	120,500	280,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		2,534,814	372,075	92,482	206,800	100,840	0	0	120,500	280,000
21	ENDING CASH BALANCE ON HAND June 30, 2011 ⁷		762,349	20,231	22,201	188,225	2,574	0	805,290	12,905	293,061

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies ¹¹	-	842,751	221,775	92,485	40,000	90,204		14,793	97,012	14,793
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	11,834								
8	FICA and Medicare Only Levies	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied by District		854,585	221,775	92,485	40,000	90,204	0	14,793	97,012	14,793
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	42,000				320				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		42,000	0	0	0	320	0	0	0	0
19	TUITION										
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								
41	TRANSPORTATION FEES										
42	Regular Transportation Fees from Pupils or Parents (In State)	1411									
43	Regular Transportation Fees from Other Districts (In State)	1412				4,868					
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415									
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					4,868					
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	18,000		100				5,000		1,500
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		18,000	0	100	0	0	0	5,000	0	1,500
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	34,000								
70	Sales to Pupils - Breakfast	1612	4,000								
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,150								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		44,150								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1711	11,800								
78	Admissions - Other	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,225								
82	Total District/School Activity Income		13,025	0							
83	TEXTBOOK Income										
84	Rentals - Regular Textbooks	1811	9,000								
85	Rentals - Summer School Textbooks	1812									
86	Rentals - Adult/Continuing Education Textbooks	1813									
87	Rentals - Other (Describe)	1819									
88	Sales - Regular Textbooks	1821									
89	Sales - Summer School Textbooks	1822									
90	Sales - Adult/Continuing Education Textbooks	1823									
91	Sales - Other (Describe & Itemize)	1829									
92	Other (Describe & Itemize)	1890									
93	Total Textbooks		9,000								
94	OTHER REVENUE FROM LOCAL SOURCES										
95	Rentals	1910		500							
96	Contributions and Donations from Private Sources	1920									
97	Impact Fees from Municipal or County Governments	1930									
98	Services Provided Other Districts	1940	3,500								
99	Refund of Prior Years' Expenditures	1950	5,000								
100	Payments of Surplus Moneys from TIF Districts	1960									
101	Drivers' Education Fees	1970									
102	Proceeds from Vendors' Contracts	1980									
103	School Facility Occupation Tax Proceeds	1983									
104	Payment from Other Districts	1991									
105	Sale of Vocational Projects	1992									
106	Other Local Fees	1993									
107	Other Local Revenues (Describe & Itemize)	1999	14,400			950					
108	Total Other Revenue from Local Sources		22,900	500	0	950	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,003,660	222,275	92,585	45,818	90,524	0	19,793	97,012	16,293

ESTIMATED RECEIPTS/REVENUES

1	A	B	C	D	E	F	G	H	I	J	K
2	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
110	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
111	Flow-Through Revenue from State Sources	2100									
112	Flow-Through Revenue from Federal Sources	2200									
113	Other Flow-Through Revenue (Describe & Itemize)	2300									
114	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
115	RECEIPTS/REVENUES FROM STATE SOURCES										
116	UNRESTRICTED GRANTS-IN-AID										
117	General State Aid (Section 18-8.05)	3001	491,748								
118	General State Aid Hold Harmless/Supplemental	3002									
119	Reorganization Incentives (Accounts 3005-3021)	3005									
120	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
121	Total Unrestricted Grants-In-Aid		491,748	0	0	0	0	0		0	0
122	RESTRICTED GRANTS-IN-AID										
123	SPECIAL EDUCATION										
124	Special Education - Private Facility Tuition	3100									
125	Special Education - Extraordinary	3105	33,513								
126	Special Education - Personnel	3110	47,239								
127	Special Education - Orphanage - Individual	3120									
128	Special Education - Orphanage - Summer	3130									
129	Special Education - Summer School	3145									
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		80,752	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200	2,874								
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235	3,876								
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		6,750	0			0				
141	BILINGUAL EDUCATION										
142	Bilingual Education - Downstate - TPI and TBE	3305									
143	Bilingual Education - Downstate - Transitional Bilingual Education	3310									
144	Total Bilingual Education		0				0				
145	State Free Lunch & Breakfast	3360	1,700								
146	School Breakfast Initiative	3365									
147	Driver Education	3370	2,650								
148	Adult Education (from ICCB)	3410									
149	Adult Education - Other (Describe & Itemize)	3499									
150	TRANSPORTATION										
151	Transportation - Regular/Vocational	3500				34,625					
152	Transportation - Special Education	3510				75,030					
153	Transportation - Other (Describe & Itemize)	3599									
154	Total Transportation		0	0		109,655	0				
155	Learning Improvement - Change Grants	3610									
156	Scientific Literacy	3660									
157	Truant Alternative/Optional Education	3695									
158	Early Childhood - Block Grant	3705	78,339								
159	Reading Improvement Block Grant	3715									
160	Reading Improvement Block Grant - Reading Recovery	3720									
161	Continued Reading Improvement Block Grant	3725									

	A	B	C	D	E	F	G	H	I	J	K	
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
162	Continued Reading Improvement Block Grant (2% Set Aside)	3726										
163	Chicago General Education Block Grant	3766										
164	Chicago Educational Services Block Grant	3767										
165	School Safety & Educational Improvement Block Grant	3775										
166	Technology - Learning Technology Centers	3780										
167	State Charter Schools	3815										
168	Extended Learning Opportunities - Summer Bridges	3825										
169	Infrastructure Improvements - Planning/Construction	3920										
170	School Infrastructure - Maintenance Projects	3925										
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	175									
172	Total Restricted Grants-In-Aid		170,366	0	0	109,655	0	0	0	0	0	
173	Total Receipts/Revenues from State Sources	3000	662,114	0	0	109,655	0	0	0	0	0	
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES											
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT.											
176	Federal Impact Aid	4001										
177	Other Unrestricted Grants-In-Aid Received Directly from the Federal Govt. (Describe & Itemize)	4009	14,853									
178	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		14,853	0	0	0	0	0	0	0	0	
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT											
180	Head Start	4045										
181	Construction (Impact Aid)	4050										
182	MAGNET	4060										
183	Other Restricted Grants-In-Aid Received Directly from Federal Govt. (Describe & Itemize)	4090										
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0	
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE											
186	TITLE V											
187	Title V - Innovation and Flexibility Formula	4100										
188	Title V - SEA Projects	4105										
189	Title V - Rural and Low Income Schools (REI)	4107										
190	Title V - Other (Describe & Itemize)	4199										
191	Total Title V		0	0		0	0					
192	FOOD SERVICE											
193	Breakfast Start-Up	4200										
194	National School Lunch Program	4210	45,000									
195	Special Milk Program	4215										
196	School Breakfast Program	4220	15,000									
197	Summer Food Service Admin/Program	4225										
198	Child Care Commodity/SFS 13-Adult Day Care	4226										
199	Fresh Fruit and Vegetables	4240										
200	Food Service - Other (Describe & Itemize)	4299										
201	Total Food Service		60,000				0					
202	TITLE I											
203	Title I - Low Income	4300	40,992									
204	Title I - Low Income - Neglected, Private	4305										
205	Title I - Comprehensive School Reform	4332										
206	Title I - Reading First	4334										
207	Title I - Even Start	4335										
208	Title I - Reading First SEA Funds	4337										
209	Title I - Migrant Education	4340										
210	Title I - Other (Describe & Itemize)	4399										
211	Total Title I		40,992	0		0	0					

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
212	TITLE IV										
213	Title IV - Safe & Drug Free Schools - Formula	4400									
214	Title IV - 21st Century										
215	Title IV - Other (Describe & Itemize)	4499									
216	Total Title IV		0	0		0	0				
217	FEDERAL - SPECIAL EDUCATION										
218	Federal Special Education - Preschool Flow-Through	4600									
219	Federal Special Education - Preschool Discretionary	4605									
220	Federal Special Education - IDEA Flow Through/Low Incidence	4620									
221	Federal Special Education - IDEA Room & Board	4625									
222	Federal Special Education - IDEA Discretionary	4630									
223	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
224	Total Federal Special Education		0	0		0	0				
225	CTE - PERKINS										
226	CTE - Perkins-Title IIIE Tech Prep	4770									
227	CTE - Other (Describe & Itemize)	4799									
228	Total CTE - Perkins		0	0			0				
229	Federal - Adult Education	4810									
230	ARRA - General State Aid - Education Stabilization	4850									
231	ARRA - Title I - Low Income	4851									
232	ARRA - Title I - Neglected, Private	4852									
233	ARRA - Title I - Delinquent, Private	4853									
234	ARRA - Title I - School Improvement (Part A)	4854									
235	ARRA - Title I - School Improvement (Section 1003g)	4855									
236	ARRA - IDEA - Part B - Preschool	4856	700								
237	ARRA - IDEA - Part B - Flow-Through	4857									
238	ARRA - Title IID - Technology - Formula	4860									
239	ARRA - Title IID - Technology - Competitive	4861									
240	ARRA - McKinney - Vento Homeless Education	4862									
241	ARRA - Child Nutrition Equipment Assistance	4863									
242	Impact Aid Formula Grants	4864									
243	Impact Aid Competitive Grants	4865									
244	Qualified Zone Academy Bond Tax Credits	4866									
245	Qualified School Construction Bond Credits	4867									
246	Build America Bond Tax Credits	4868									
247	Build America Bond Interest Reimbursement	4869									
248	ARRA - General State Aid - Other Government Services Stabilization	4870									
249	Other ARRA Funds - II	4871									
250	Other ARRA Funds - III	4872									
251	Other ARRA Funds - IV	4873									
252	Other ARRA Funds - V	4874									
253	ARRA - Early Childhood	4875									
254	Other ARRA Funds - VII	4876									
255	Other ARRA Funds - VIII	4877									
256	Other ARRA Funds - IX	4878									
257	Other ARRA Funds - X	4879									
258	Other ARRA Funds - XI	4880	44,771								
259	Total Stimulus Programs		45,471	0	0	0	0	0		0	0
260	Advanced Placement Fee/International Baccalaureate	4904									
261	Emergency Immigrant Assistance	4905									
262	Title III - English Language Acquisition	4909									
263	Learn & Serve America	4910									
264	McKinney Education for Homeless Children	4920									
265	Title II - Eisenhower - Professional Development Formula	4930									
266	Title II - Teacher Quality	4932	20,995								

ESTIMATED RECEIPTS/REVENUES

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
267	Federal Charter Schools	4960									
268	Medicaid Matching Funds - Administrative Outreach	4991	7,500								
269	Medicaid Matching Funds - Fee-For-Service Program	4992									
270	Other Restricted Grants Received from Federal Government through State (Describe & Itemize)	4998									
271	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		174,958	0	0	0	0	0		0	0
272	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	189,811	0	0	0	0	0	0	0	0
273	TOTAL DIRECT RECEIPTS/REVENUES		1,855,585	222,275	92,585	155,473	90,524	0	19,793	97,012	16,293

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)										
5	Regular Programs	1100	1,116,534	197,530	21,050	33,433	26,395	400			1,395,342
6	Pre-K Programs	1125									0
7	Special Education Programs (Functions 1200 - 1220)	1200			20,600	1,600					22,200
8	Special Education Programs Pre-K	1225									0
9	Remedial and Supplemental Programs K-12	1250	33,557	14,050		100					47,707
10	Remedial and Supplemental Programs Pre-K	1275									0
11	Adult/Continuing Education Programs	1300									0
12	CTE Programs	1400			2,575	5,601					8,176
13	Interscholastic Programs	1500	33,500	2,125	41,500	17,400					94,525
14	Summer School Programs	1600									0
15	Gifted Programs	1650									0
16	Driver's Education Programs	1700									0
17	Bilingual Programs	1800									0
18	Truant Alternative & Optional Programs	1900									0
19	Pre-K Programs - Private Tuition	1910									0
20	Regular K-12 Programs Private Tuition	1911									0
21	Special Education Programs K-12 Private Tuition	1912									0
22	Special Education Programs Pre-K Tuition	1913									0
23	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
24	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
25	Adult/Continuing Education Programs Private Tuition	1916									0
26	CTE Programs Private Tuition	1917									0
27	Interscholastic Programs Private Tuition	1918									0
28	Summer School Programs Private Tuition	1919									0
29	Gifted Programs Private Tuition	1920									0
30	Bilingual Programs Private Tuition	1921									0
31	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
32	Total Instruction¹⁴	1000	1,183,591	213,705	85,725	58,134	26,395	400	0	0	1,567,950
33	SUPPORT SERVICES (ED)										
34	Support Services - Pupil										
35	Attendance & Social Work Services	2110									0
36	Guidance Services	2120	36,506	7,675	5,000	1,600					50,781
37	Health Services	2130			10,039	500					10,539
38	Psychological Services	2140	18,575			200					18,775
39	Speech Pathology & Audiology Services	2150									0
40	Other Support Services - Pupils (Describe & Itemize)	2190									0
41	Total Support Services - Pupil	2100	55,081	7,675	15,039	2,300	0	0	0	0	80,095
42	Support Services - Instructional Staff										
43	Improvement of Instruction Services	2210	3,000	50	25,329	7,300					35,679
44	Educational Media Services	2220			36,100	7,675					43,775
45	Assessment & Testing	2230									0
46	Total Support Services - Instructional Staff	2200	3,000	50	61,429	14,975	0	0	0	0	79,454
47	Support Services - General Administration										
48	Board of Education Services	2310			12,475	4,000		12,000			28,475
49	Executive Administration Services	2320	135,730	1,500	4,500	6,300		2,000			150,030
50	Special Area Administration Services	2330									0
51	Tort Immunity Services	2360 - 2370									0
52	Total Support Services - General Administration	2300	135,730	1,500	16,975	10,300	0	14,000	0	0	178,505
53	Support Services - School Administration										
54	Office of the Principal Services	2410	179,740	30,450	1,250	300		2,350			214,090
55	Other Support Services - School Administration (Describe & Itemize)	2490									0
56	Total Support Services - School Administration	2400	179,740	30,450	1,250	300	0	2,350	0	0	214,090
57	Support Services - Business										

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
58	Direction of Business Support Services	2510									0
59	Fiscal Services	2520	37,378	16,735	1,400	400					55,913
60	Operation & Maintenance of Plant Services	2540									0
61	Pupil Transportation Services	2550									0
62	Food Services	2560	48,100	1,500	4,725	58,600	3,000				115,925
63	Internal Services	2570									0
64	Total Support Services - Business	2500	85,478	18,235	6,125	59,000	3,000	0	0	0	171,838
65	Support Services - Central										
66	Direction of Central Support Services	2610									0
67	Planning, Research, Development & Evaluation Services	2620									0
68	Information Services	2630									0
69	Staff Services	2640			4,000						4,000
70	Data Processing Services	2660									0
71	Total Support Services - Central	2600	0	0	4,000	0	0	0	0	0	4,000
72	Other Support Services (Describe & Itemize)	2900									0
73	Total Support Services	2000	459,029	57,910	104,818	86,875	3,000	16,350	0	0	727,982
74	COMMUNITY SERVICES (ED)	3000	18,100	3,050		500					21,650
75	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)										
76	Payments to Other Govt Units (In-State)										
77	Payments for Regular Programs	4110			6,732						6,732
78	Payments for Special Education Programs	4120			10,500						10,500
79	Payments for Adult/Continuing Education Programs	4130									0
80	Payments for CTE Programs	4140									0
81	Payments for Community College Programs	4170									0
82	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
83	Total Payments to Districts and Other Govt Units (In-State)	4100			17,232			0			17,232
84	Payments for Regular Programs - Tuition	4210						6,000			6,000
85	Payments for Special Education Programs - Tuition	4220						86,000			86,000
86	Payments for Adult/Continuing Education Programs - Tuition	4230									0
87	Payments for CTE Programs - Tuition	4240						5,000			5,000
88	Payments for Community College Programs - Tuition	4270									0
89	Payments for Other Programs - Tuition	4280						3,000			3,000
90	Other Payments to In-State Govt Units	4290									0
91	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						100,000			100,000
92	Payments for Regular Programs - Transfers	4310									0
93	Payments for Special Education Programs - Transfers	4320									0
94	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
95	Payments for CTE Programs - Transfers	4340									0
96	Payments for Community College Program - Transfers	4370									0
97	Payments for Other Programs - Transfers	4380									0
98	Other Payments to In-State Govt Units - Transfers	4390									0
99	Total Payments to Other District & Govt Units - Transfers (In State)	4300			0			0			0
100	Payments to Other District & Govt Units (Out of State)	4400									0
101	Total Payments to Other District & Govt Units	4000			17,232			100,000			117,232
102	DEBT SERVICE (ED)										
103	Debt Service - Interest on Short-Term Debt										
104	Tax Anticipation Warrants	5110									0
105	Tax Anticipation Notes	5120									0
106	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
107	State Aid Anticipation Certificates	5140									0
108	Other Interest on Short-Term Debt	5150									0
109	Total Debt Service - Interest on Short-Term Debt	5100						0			0
110	Debt Service - Interest on Long-Term Debt	5200									0
111	Total Debt Service	5000						0			0

	A	B	C	D	E	F	G	H	I	J	K
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1	Description	Func#	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
112	PROVISION FOR CONTINGENCIES (ED)	6000						100,000			100,000
113	Total Direct Disbursements/Expenditures		1,660,720	274,665	207,775	145,509	29,395	216,750	0	0	2,534,814
114	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(679,229)
116	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
117	SUPPORT SERVICES (O&M)										
118	Support Services - Pupil										
119	Other Support Services - Pupils (Describe & Itemize)	2190									0
120	Support Services - Business										
121	Direction of Business Support Services	2510									0
122	Facilities Acquisition & Construction Services	2530									0
123	Operation & Maintenance of Plant Services	2540	124,725	16,000	62,700	119,800	46,850				370,075
124	Pupil Transportation Services	2550									0
125	Food Services	2560									0
126	Total Support Services - Business	2500	124,725	16,000	62,700	119,800	46,850	0	0	0	370,075
127	Other Support Services (Describe & Itemize)	2900									0
128	Total Support Services	2000	124,725	16,000	62,700	119,800	46,850	0	0	0	370,075
129	COMMUNITY SERVICES (O&M)										
130	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (O&M)										
131	Payments to Other Govt Units (In-State)										
132	Payments for Special Education Programs	4120									0
133	Payments for CTE Program	4140									0
134	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
135	Total Payments to Other Govt Units (In-State)	4100			0			0			0
136	Payments to Other Govt Units (Out of State)	4400									0
137	Total Payments to Other District and Govt Unit	4000			0			0			0
138	DEBT SERVICE (O&M)										
139	Debt Service - Interest on Short-Term Debt										
140	Tax Anticipation Warrants	5110									0
141	Tax Anticipation Notes	5120									0
142	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
143	State Aid Anticipation Certificates	5140									0
144	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
145	Total Debt Service - Interest on Short-Term Debt	5100						0			0
146	Debt Service - Interest on Long-Term Debt	5200									0
147	Total Debt Service	5000						0			0
148	PROVISION FOR CONTINGENCIES (O&M)	6000						2,000			2,000
149	Total Direct Disbursements/Expenditures		124,725	16,000	62,700	119,800	46,850	2,000	0	0	372,075
150	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(149,800)
152	30 - DEBT SERVICE FUND (DS)										
153	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (DS)	4000									0
154	DEBT SERVICE (DS)										
155	Debt Service - Interest on Short-Term Debt										
156	Tax Anticipation Warrants	5110									0
157	Tax Anticipation Notes	5120									0
158	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
159	State Aid Anticipation Certificates	5140									0
160	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
161	Total Debt Service - Interest On Short-Term Debt	5100						0			0
162	Debt Service - Interest on Long-Term Debt	5200						11,982			11,982
163	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired)	5300						80,000			80,000
164	Debt Service Other (Describe & Itemize)	5400						500			500

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
165	Total Debt Service	5000			0			92,482			92,482
166	PROVISION FOR CONTINGENCIES (DS)	6000									0
167	Total Direct Disbursements/Expenditures				0			92,482			92,482
168	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										103
170	40 - TRANSPORTATION FUND (TR)										
171	SUPPORT SERVICES (TR)										
172	Support Services - Pupils										
173	Other Support Services - Pupils (Describe & Itemize)	2190									0
174	Support Services - Business										
175	Pupil Transportation Services	2550	121,800	2,500	15,000	42,500					181,800
176	Other Support Services (Describe & Itemize)	2900									0
177	Total Support Services	2000	121,800	2,500	15,000	42,500	0	0	0	0	181,800
178	COMMUNITY SERVICES (TR)										
179	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (TR)										
180	Payments to Other Govt Units (In-State)										
181	Payments for Regular Program	4110									0
182	Payments for Special Education Programs	4120									0
183	Payments for Adult/Continuing Education Programs	4130									0
184	Payments for CTE Programs	4140									0
185	Payments for Community College Programs	4170									0
186	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
187	Total Payments to Other Govt Units (In-State)	4100			0			0			0
188	Payments to Other Govt Units (Out-of-State) (Describe & Itemize)	4400									0
189	Total Payments to Other Districts & Govt Units	4000			0			0			0
190	DEBT SERVICE (TR)										
191	Debt Service - Interest on Short-Term Debt										
192	Tax Anticipation Warrants	5110									0
193	Tax Anticipation Notes	5120									0
194	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
195	State Aid Anticipation Certificates	5140									0
196	Other Interest on Short-Term Debt (Describe and Itemize)	5150									0
197	Total Debt Service - Interest On Short-Term Debt	5100						0			0
198	Debt Service - Interest on Long-Term Debt	5200									0
199	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
200	Debt Service - Other (Describe and Itemize)	5400									0
201	Total Debt Service	5000						0			0
202	PROVISION FOR CONTINGENCIES (TR)	6000						25,000			25,000
203	Total Direct Disbursements/Expenditures		121,800	2,500	15,000	42,500	0	25,000	0	0	206,800
204	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(51,327)
205											
206	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
207	INSTRUCTION (MR/SS)										
208	Regular Program	1100		24,000							24,000
209	Pre-K Programs	1125									0
210	Special Education Programs (Functions 1200-1220)	1200									0
211	Special Education Programs Pre-K	1225									0
212	Remedial and Supplemental Programs K-12	1250		450							450
213	Remedial and Supplemental Programs Pre-K	1275									0
214	Adult/Continuing Education Programs	1300									0
215	CTE Programs	1400									0
216	Interscholastic Programs	1500		1,600							1,600
217	Summer School Programs	1600									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
218	Gifted Programs	1650									0
219	Driver's Education Programs	1700									0
220	Bilingual Programs	1800									0
221	Truant Alternative & Optional Programs	1900									0
222	Total Instruction	1000		26,050							26,050
223	SUPPORT SERVICES (MR/SS)										
224	Support Services - Pupil										
225	Attendance & Social Work Services	2110									0
226	Guidance Services			600							600
227	Health Services	2130									0
228	Psychological Services	2140		290							290
229	Speech Pathology & Audiology Services	2150									0
230	Other Support Services - Pupils (Describe & Itemize)	2190									0
231	Total Support Services - Pupil	2100		890							890
232	Support Services - Instructional Staff										
233	Improvement of Instruction Services	2210		75							75
234	Educational Media Services	2220									0
235	Assessment & Testing	2230									0
236	Total Support Services - Instructional Staff	2200		75							75
237	Support Services - General Administration										
238	Board of Education Services	2310									0
239	Executive Administration Services	2320		6,725							6,725
240	Special Area Administrative Services	2330									0
241	Claims Paid from Self Insurance Fund	2361									0
242	Workers' Compensation or Workers' Occupation Disease Acts Payments	2362									0
243	Unemployment Insurance Payments	2363									0
244	Insurance Payments (regular or self-insurance)	2364									0
245	Risk Management and Claims Services Payments	2365									0
246	Judgment and Settlements	2366									0
247	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367									0
248	Reciprocal Insurance Payments	2368									0
249	Legal Service	2369									0
250	Total Support Services - General Administration	2300		6,725							6,725
251	Support Services - School Administration										
252	Office of the Principal Services	2410		10,700							10,700
253	Other Support Services - School Administration (Describe & Itemize)	2490									0
254	Total Support Services - School Administration	2400		10,700							10,700
255	Support Services - Business										
256	Direction of Business Support Services	2510									0
257	Fiscal Services	2520		6,850							6,850
258	Facilities Acquisition & Construction Services	2530									0
259	Operation & Maintenance of Plant Service	2540		21,400							21,400
260	Pupil Transportation Services	2550		19,100							19,100
261	Food Services	2560		8,800							8,800
262	Internal Services	2570									0
263	Total Support Services - Business	2500		56,150							56,150
264	Support Services - Central										
265	Direction of Central Support Services	2610									0
266	Planning, Research, Development & Evaluation Services	2620									0
267	Information Services	2630									0
268	Staff Services	2640									0
269	Data Processing Services	2660									0
270	Total Support Services - Central	2600		0							0
271	Other Support Services (Describe & Itemize)	2900									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
272	Total Support Services	2000		74,540							74,540
273	COMMUNITY SERVICES (MR/SS)	3000		250							250
274	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (MR/SS)										
275	Payments for Special Education Programs	4120									0
276	Payments for CTE Programs	4140									0
277	Total Payments to Other Districts & Govt Units	4000		0							0
278	DEBT SERVICE (MR/SS)										
279	Debt Service - Interest on Short-Term Debt										
280	Tax Anticipation Warrants	5110									0
281	Tax Anticipation Notes	5120									0
282	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
283	State Aid Anticipation Certificates	5140									0
284	Other (Describe & Itemize)	5150									0
285	Total Debt Service	5000						0			0
286	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
287	Total Direct Disbursements/Expenditures			100,840				0			100,840
288	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,316)
289											
290	60 - CAPITAL PROJECTS (CP)										
291	SUPPORT SERVICES (CP)										
292	Support Services - Business										
293	Facilities Acquisition & Construction Services	2530									0
294	Other Support Services (Describe & Itemize)	2900									0
295	Total Support Services	2000	0	0	0	0	0	0	0		0
296	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (CP)										
297	Payments to Other Govt Units (In-State)										
298	Payments to Other Govt Units (In-State)	4100									0
299	Payment for Special Education Programs	4120									0
300	Payment for CTE Programs	4140									0
301	Other Payments to In-State Governmental Units (Describe & Itemize)	4190									0
302	Total Payments to Other Districts & Govt Units	4000			0			0			0
303	PROVISION FOR CONTINGENCIES (CP)	6000									0
304	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0		0
305	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0
306											
307	70 WORKING CASH FUND (WC)										
308											
309	80 - TORT FUND (TF)										
310	SUPPORT SERVICES - GENERAL ADMINISTRATION										
311	Claims Paid from Self Insurance Fund	2361									0
312	Workers' Compensation or Workers' Occupational Disease Act Payments	2362									0
313	Unemployment Insurance Payments	2363			24,000						24,000
314	Insurance Payments (regular or self-insurance)	2364			62,000						62,000
315	Risk Management and Claims Services Payments	2365			20,000						20,000
316	Judgment and Settlements	2366									0
317	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367			2,500						2,500
318	Reciprocal Insurance Payments	2368									0
319	Legal Service	2369			12,000						12,000
320	Property Insurance (Building & Grounds)	2371									0
321	Vehicle Insurance (Transportation)	2372									0
322	Total Support Services - General Administration	2000	0	0	120,500	0	0	0	0		120,500
323	DEBT SERVICE (TF)										
324	Debt Service - Interest on Short-Term Debt										

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
325	Tax Anticipation Warrants	5110									0
326	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
327	Other Interest or Short-Term Debt	5150									0
328	Total Debt Service	5000						0			0
329	PROVISION FOR CONTINGENCIES (TF)	6000									0
330	Total Direct Disbursements/Expenditures		0	0	120,500	0	0	0	0		120,500
331	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(23,488)
332											
333	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
334	SUPPORT SERVICES (FP&S)										
335	Support Services - Business										
336	Facilities Acquisition & Construction Services	2530									0
337	Operation & Maintenance of Plant Service	2540			40,000		240,000				280,000
338	Total Support Services - Business	2500	0	0	40,000	0	240,000	0	0		280,000
339	Other Support Services (Describe & Itemize)	2900									0
340	Total Support Services	2000	0	0	40,000	0	240,000	0	0		280,000
341	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)										
342	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0
343	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
344	DEBT SERVICE (FP&S)										
345	Debt Service - Interest on Short-Term Debt										
346	Tax Anticipation Warrants	5110									0
347	Other Interest on Short-Term Debt	5150									0
348	Total Debt Service - Interest on Short-Term Debt	5100						0			0
349	Debt Service - Interest on Long-Term Debt	5200									0
350	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0
351	Total Debt Service	5000						0			0
352	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
353	Total Direct Disbursements/Expenditures		0	0	40,000	0	240,000	0	0		280,000
354	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(263,707)

This page is provided for detailed itemizations as requested within the body of the Report.

- 1.
- 2.
- 3.
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	A	B	C	D	E	F
1						
2	Avon Unit School District 176 22-029-1760-26					
3	DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only					
4		EDUCATIONAL	OPERATIONS & MAINTENANCE	TRANSPORTATION	WORKING CASH	TOTAL
5	Direct Revenues	1,855,585	222,275	155,473	19,793	2,253,126
6	Direct Expenditures	2,534,814	372,075	206,800		3,113,689
7	Difference	(679,229)	(149,800)	(51,327)	19,793	(860,563)
8	Estimated Fund Balance - June 30, 2011	797,572	20,231	188,225	805,290	1,811,318
9	<p>Unbalanced budget, a deficit reduction plan must be adopted and submitted concurrently with this budget. This deficit reduction plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. (Tab: Deficit BudgetSum Calc 20)</p>					
10						
11						
12	<p><i>A deficit reduction plan is required if the local board of education adopts (or amends) the 2010-11 school district budget in which the "operating funds" listed above result in direct revenues (line 5) being less than direct expenditures (line 6) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 8).</i></p>					
13	<p>Note: <i>The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.</i></p>					
14	<p><i>The deficit reduction plan, if required, is developed using ISBE guidelines and format.</i></p>					

ILLINOIS STATE BOARD OF EDUCATION
SCHOOL BUSINESS SERVICES DIVISION

1	DEFICIT REDUCTION PLAN																				SUMMARY											
	ESTIMATED BUDGET										ESTIMATED BUDGET										ESTIMATED BUDGET				BUDGET ADDENDUM - DEFICIT REDUCTION PLAN							
	FY2010-11										FY2011-12										FY2011-13				FY2013-14				ESTIMATED BUDGET			
2	Aron Unit School District 176 22-029-1760-26																												Date of Adopton: (Enter as MM/DD/YYYY)			
3	District Number																															
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1	DEFICIT REDUCTION PLAN										ESTIMATED BUDGET										SUMMARY											
2	ESTIMATED BUDGET										ESTIMATED BUDGET										ESTIMATED BUDGET				BUDGET ADDENDUM - DEFICIT REDUCTION PLAN							
3	FY2010-11										FY2011-12										FY2011-13				FY2013-14				ESTIMATED BUDGET			
4	Aron Unit School District 176 22-029-1760-26																												Date of Adopton: (Enter as MM/DD/YYYY)			
5	District Number																															
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Deficit Reduction Plan-Background/Assumptions
Fiscal Year 2011 through Fiscal Year 2014

Avon Unit School District 176 22-029-1760-26

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available. For additional information, please see: www.ilsa.net/ilsa/Budget2011/budget.htm

1. Background and Narrative of Budget Reductions:

The Avon school district has a severe shortfall in the Education Fund due primarily to the loss of approximately \$500,000 annually in Hold Harmons funds. The district cannot make up the necessary funds to balance revenues and expenditures short of borrowing, but can, through movement of dollars from the Transportation and Working Cash funds, balance the budget as best as can be predicted through the FY14 school year.

The district plans to reorganize within the next two to three years as the ultimate solution to the financial concerns.

2. Assumptions Used in the Deficit Reduction Plan:

- Foundation Levels for General State Aid:

The district assumes no increase in GSA for the near future, and in fact, a small reduction due to an small increase in student population and a regular increase in EAV.

- Equal Assessed Valuation and Tax Rates:

It is assumed that EAV, and therefore tax rates, will increase an average of 3% annually. The Transportation fund will be maximized after one year of intentionally lowering the tax rate.

- Employee Salaries and Benefits:

Reduction of one teaching staff and one administrator due to retirement, plus benefits; reduction of one non-certified position; anticipated 3% increase in wages and benefits otherwise. Beyond these cuts, it is realistically impossible to cut enough staff to overcome the Ed Fund deficit, as Avon district has only one section at each grade level in grades K-5, and middle and high school staff are already stretched thin.

- Short and Long Term Borrowing:

Outside of needs in the Fire Prevention/Life Safety area as needed, the district does not plan to borrow, either long-term or short-term to complete operations prior to reorganization.

- Educational Impact:

The reduction of one principal will spread the remaining principal's attention thin, with less attention to academic achievement and more to discipline and operations. Research shows that this will affect student achievement scores negatively.

- Other Assumptions:

Flat transportation reimbursement; flat federal dollar infusion

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2011 budgeted expenditures over FY2010 actual expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and may be submitted in conjunction with that report.

An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at:

[Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)

School District Name: Avon Unit School District 176
RCDT Number: 22-029-1760-26

Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2010			Budgeted Expenditures, Fiscal Year 2011		
		(10) Educational	(20) Operations & Maintenance	Total	(10) Educational	(20) Operations & Maintenance	Total
1. Executive Administration Services	2320	148,462		148,462	150,030		150,030
2. Special Area Administration Services	2330			0	0		0
3. Other Support Services - School Administration	2490			0	0		0
4. Direction of Business Support Services	2510			0	0	0	0
5. Internal Services	2570			0	0		0
6. Direction of Central Support Services	2610			0	0		0
7. Deduct - Early Retirement or Other Pension Obligations Included Above				0			0
8. Totals		148,462	0	148,462	150,030	0	150,030
9. Estimated Percent Increase (Decrease) for FY2011 (Budgeted) over FY2010 (Actual)							1%

Reference Description

- ¹ Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- ² Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- ³ Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- ⁴ Principal on Bonds Sold:
 - (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- ⁵ The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- ⁶ The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- ⁷ Cash plus investments must be greater than or equal to zero.
- ⁸ For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 45).
- ⁹ For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 63).
- ¹⁰ Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-6 of the School Code).
- ¹¹ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120.
- ¹² The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- ¹³ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁴ Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- ¹⁵ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

CHECK FOR ERRORS	
<p>This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are accompanied by an error message. Errors must be corrected before the budget is finalized and submitted to ISBE.</p>	
Budget Item References	Message
Is Deficit Reduction Plan Required?	Deficit reduction plan is required.
If required, is Deficit Reduction Plan Completed (Page: DefReductPlan 20-24)?	
1. Cover Page - CASH or ACCRUAL	
Check one type of Accounting Basis used on the Cover sheet.	CASH
2. Budget Summary: Other Sources (Page BudgetSum 2-3 - Acct 7000), must equal Other Uses (BudgetSum 2-3 - Acct. 8000).	
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C28, D28, F28), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C51, D51, F51).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C29:K29), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C52:H52, J52).	OK
Transfer to Debt Service to Pay Principal on Capital Leases (Fund 30 - Acct 7400 - Cell E38) must equal (Funds 10, 20 & 60 - Acct 8400 Cells C56, D56, H56).	OK
Transfer to Debt Service to Pay Interest on Capital Leases (Fund 30 - Acct 7500 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C57, D57, H57).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E40) must equal (Funds 10 & 20 - Acct 8600 - Cells C58, D58).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E41) must equal (Funds 10 & 20 - Acct 8700 - Cells C59, D59).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H42) must equal (Fund 10 & 20, Acct 8800 - Cells C60, D60).	OK
3. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2010, (CashSum 4, All Funds), cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
4. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2011, (Page CashSum 4 - All Funds), cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
5. Summary of Cash Transactions: Other Receipts, (Page CashSum 4), must equal Other Disbursements, (Page CashSum 4).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40 & 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK

End of Balancing